

COVERAGE

Table 102 – Coverage as Determined By Employer-Employee Relationship				
	Services considered employment unless			
State	Workers are free from control over performance	Service is outside regular course or place of employer's business	Worker is in an independent business	Other provisions
AL	*****	*****	*****	Master-servant.
AK	X	and X	and X	*****
AZ	*****	*****	*****	Service of employee. <u>1/</u>
AR	X	and X	and X	*****
CA	*****	*****	*****	Contract of hire. <u>2/</u>
CO	X	*****	and X	*****
CT	X	and X	and X	*****
DE	X	and X	and X	*****
DC	*****	*****	*****	Contract of hire and master-servant. <u>2/3/</u>
FL	*****	*****	*****	Service of employee. <u>1/</u>
GA	X	and X	and X	*****
HI	X	and X	and X	*****
ID	X	*****	and X	*****
IL	X	and X	and X	*****
IN	X	and X	and X	*****
IA	X	*****	*****	Contract of hire. <u>2/</u>
KS	X	and X	*****	*****
KY	*****	*****	*****	Master-servant. <u>4/</u>
LA	X	and X	and X	*****
ME	X	and X	and X	*****
MD	X	and X	and X	*****
MA	X	and X	and X	*****
MI	X	*****	*****	Contract of hire. <u>2/</u>
MN	*****	*****	X	Master-servant.
MS	X	*****	*****	Master-servant.
MO	X	and X	and X	*****
MT	X	*****	and X	*****
NE	X	and X	and X	Contract creating employee relationship.

(Table continued on next page)

Table 102 – Coverage as Determined By Employer-Employee Relationship (Continued)

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State	Services considered employment unless			Other provisions
	Workers are free from control over performance	Service is outside regular course or place of employer's business	Worker is in an independent business	
NV	X	and X	and X	*****
NH	X	and X	and X	*****
NJ	X	and X	and X	*****
NM	X	and X	and X	*****
NY	*****	*****	*****	Contract of hire. <u>2/</u>
NC	*****	*****	*****	Contract creating employee relationship.
ND	X	and X	and X	Contract of hire.
OH	X	*****	*****	Contract of hire. <u>2/</u>
OK	X	and X	and X	*****
OR	X	*****	and X	*****
PA	X	*****	and X	*****
PR	X	and X	and X	*****
RI	X	and X	and X	*****
SC	*****	*****	*****	Contract of hire. <u>2/</u>
SD	X	*****	and X	*****
TN	X	and X	and X	*****
TX	*****	*****	*****	<u>5/</u>
UT	X	*****	and X	*****
VT	X	and X	and X	*****
VA	X	and X	and X	*****
VI	X	and X	and X	*****
WA	X	and X	and X	*****
WV	X	and X	and X	*****
WI	X	*****	and X	*****
WY	X	*****	*****	*****

1/ Service performed by an employee for the person or employing unit employing him.

2/ Service under any contract of hire, written or oral, express or implied.

3/ By regulation.

4/ By judicial interpretation.

5/ TX, uses 20 common factors to determine if wages paid were for an employee or independent contractor.